MFMA SECTION 71 REPORT

MONTH ENDING 30 NOVEMBER 2018

Executive Mayor
Municipal Manager

Revenue analysis for the month ending 30 November 2018

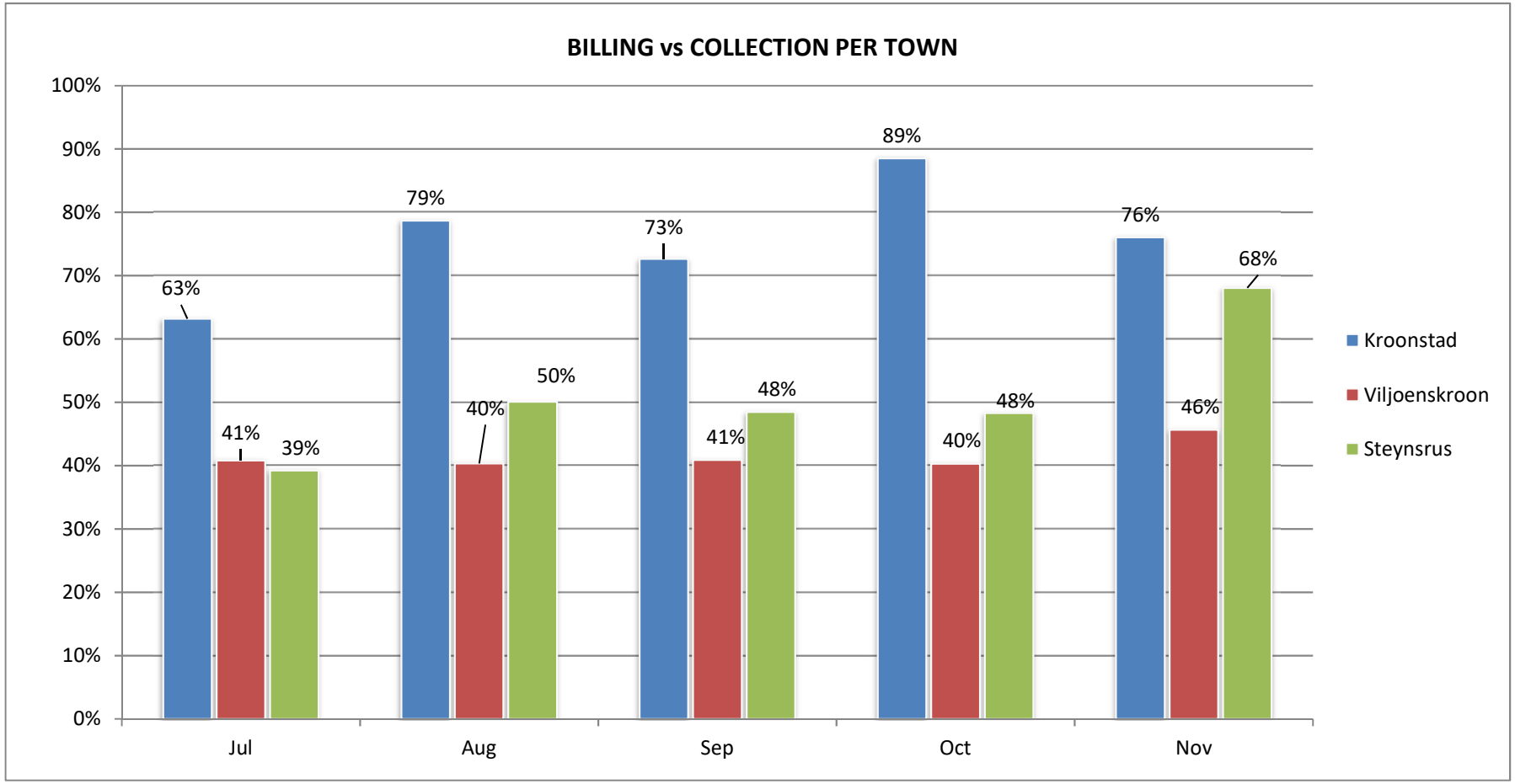
Revenue types		30 November 2018							Five Months Ending 30 November 2018						
	Annual Budget 2018/2019	Budget	Billing per GS 560	Billing vs Budget	Monthly Inc Indigent Contribution	(BS-566) Actual Income	Actual Income + Income Ind Contribution	Income vs Billing	Budget	Billing per GS 560	Billing vs Budget	Monthly Inc Indigent Contribution	(BM-310) Actual Income	Actual Income + Income Ind Contribution	Income vs Billing
Property rates	70 608 063	5 404 595	5 029 464	93%	7 517	3 081 041	3 088 558	61%	32 775 901	28 836 712	88%	10 149	16 899 505	16 909 654	59%
Electricity - conventional	201 687 958	16 807 330	15 696 941	93%	1 010 325	11 512 124	12 522 449	80%	84 036 650	73 509 464	87%	4 220 553	60 813 113	65 033 666	88%
Water	120 885 000	10 073 750	9 461 264	94%	1 534 556	4 436 137	5 970 692	63%	50 368 750	45 846 631	91%	7 291 354	16 598 456	23 889 810	52%
Sanitation	41 922 000	3 493 500	3 689 380	106%	1 407 304	1 919 028	3 326 332	90%	17 467 500	17 702 723	101%	7 030 387	10 316 741	17 347 128	98%
Refuse	35 315 000	2 942 917	2 617 974	89%	1 107 560	1 325 612	2 433 172	93%	14 714 585	12 492 121	85%	5 515 716	7 784 598	13 300 314	106%
Total Direct Services	**470 418 021**	**38 722 091**	**36 495 022**	**94%**	**5 067 262**	**22 273 941**	**27 341 203**	**75%**	**199 363 386**	**178 387 651**	**89%**	**24 068 158**	**112 412 413**	**136 480 571**	**77%**
Other revenue	46 740 937	3 824 750	3 244 657	85%	-55 000	2 507 913	2 452 913	76%	19 123 750	11 742 686	61%	-948 385	10 447 233	9 498 849	81%
Revenue from Billed services	**517 158 958**	**42 546 841**	**39 739 679**	**93%**	**5 012 262**	**24 781 854**	**29 794 116**	**75%**	**218 487 136**	**190 130 337**	**87%**	**23 119 773**	**122 859 646**	**145 979 419**	**77%**
Electricity - prepaid	*102 104 042*	*8 508 670*	*8 249 768*	97%	*582 866*	*8 249 768*	*8 832 634*	*107%*	*42 543 350*	*42 704 106*	**100%**	*2 902 494*	*42 624 319*	*45 526 813*	*107%*
Revenue before operational grants	**619 263 000**	**51 055 511**	**47 989 448**	**94%**	**5 595 128**	**33 031 622**	**38 626 750**	**80%**	**261 030 486**	**232 834 443**	**89%**	**26 022 267**	**165 483 965**	**191 506 232**	**82%**
Operational grants and subsidies	2 758 000	-	-			-	-		2 758 000	2 758 000		-	2 758 000	2 758 000	100%
Equitable share	185 144 000	-	-		-	-	-	-	77 143 000	77 143 000		-	77 143 000	77 143 000	100%
Total Revenue	**807 165 000**	**51 055 511**	**47 989 448**	-	**5 595 128**	**33 031 622**	**38 626 750**	**80%**	**340 931 486**	**312 735 443**	**92%**	**26 022 267**	**245 384 965**	**271 407 232**	**87%**

Comments on Section 71 Report.

Collection rate for the month for waste water management and waste management 93% & 90% respectively.
Collection rate for the month for water is 63% & 52% for five months.
The collection rate on Property rates is 61% for the month & 59% for five months.
Vat is not considered as part of income in this report since it will be paid over to SARS.
Conventional electricity revenue for September 2018 is 80% and 88% for the five months.
Total direct services collection rate against billing is 75% for the month of November 2018 and 77% for five months.
Indigents Contribution for Prepaid is 542 550 units x tariff 0.9127 = R495 185 + R87 780 (FBE in ESKOM Supplied Areas) = R582 966.

BILLING & REVENUE PER TOWN 01/07/2018 - 30/06/2019 (Excluding Pre-paid Electricity)

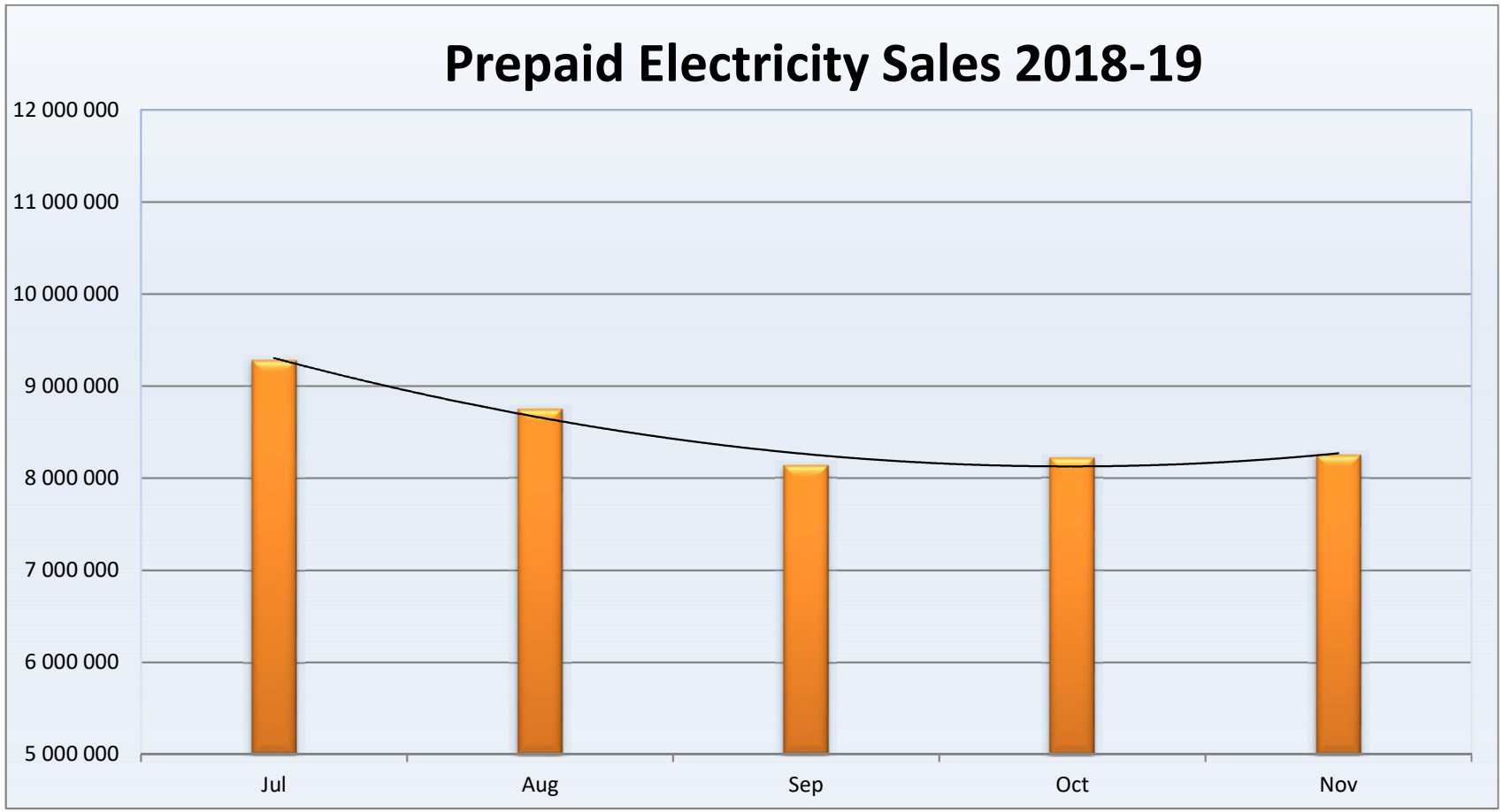
Month	Kroonstad			Viljoenskroon			Steynsrus		
	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage
Jul	34 971 615	22 100 654	63%	9 812 256	4 006 036	41%	1 018 293	399 529	39%
Aug	31 046 780	24 433 317	79%	9 011 852	3 633 906	40%	822 932	412 286	50%
Sep	34 189 905	24 835 390	73%	9 795 201	4 003 578	41%	952 021	461 521	48%
Oct	29 357 194	25 992 800	89%	9 755 489	3 932 322	40%	989 115	477 645	48%
Nov	30 986 235	23 563 361	76%	7 920 120	3 614 667	46%	833 325	567 165	68%
Total	**160 551 728**	**120 925 521**	**76%**	**46 294 918**	**19 190 510**	**42%**	**4 615 685**	**2 318 146**	**51%**



PRE-PAID ELECTRICITY SALES

Month	Transactions	Units	Unit Value	Free Units	Avg Val/trans	Total	% Movement
Jul	127 836	7 130 818	9 283 058	532 400	83.51	9 283 058	9%
Aug	121 870	6 747 241	8 743 915	538 200	82.51	8 743 915	-6%
Sep	111 777	6 313 432	8 133 896	542 550	83.69	8 133 896	-7%
Oct	112 082	6 325 693	8 213 682	544 700	84.28	8 213 682	1%
Nov	109 146	6 337 148	8 249 768	542 550	86.92	8 249 768	0%
						42 624 319	

The average collection rate for Kroonstad/Maokeng for November 2018 is 76% ,Viljoenskroon/Rammulutsi is 46% & Steynsrus/Matlwangtlwang is 68%. Kroonstad/Maokeng generated a revenue of R24m for November 2018 ,Viljoenskroon/Rammolutsi's R3.6m & Steynsrus/Matlwangtlwang generated R567 165. The revenue generated through prepaid electricity for the month is R8.2m. The electricity vendors are contributing to these sales.



Analysis of Debtors as at 30 November 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Debtors Age Analysis By Income					
Water	9 952 722	7 163 393	11 975 708	304 532 566	333 624 389
Electricity	16 398 510	3 520 031	2 337 640	24 411 183	46 667 364
Property Rates	4 531 803	2 555 784	1 351 482	48 019 499	56 458 568
Sewerage	3 886 402	2 631 915	2 410 560	81 939 740	90 868 617
Refuse Removal	2 706 275	1 815 975	1 649 419	57 660 653	63 832 322
Other	2 977 758	458 040	1 052 785	35 941 962	40 430 545
Total By Income Source	**40 453 470**	**18 145 138**	**20 777 594**	**552 505 603**	**631 881 805**
Debtors Age Analysis By Customer Group					
Government	6 178 597	4 389 987	2 509 243	22 617 455	35 695 282
Business	13 922 445	2 215 981	1 512 433	16 851 677	34 502 536
Households	14 141 563	8 235 140	9 231 593	274 213 474	305 821 770
Other	6 210 865	3 304 030	7 524 325	238 822 997	255 862 217
Total By Customer Group	**40 453 470**	**18 145 138**	**20 777 594**	**552 505 603**	**631 881 805**

Total Debtors as at 31 October 2018	**619 152 294**
% Increase / (Decrease) in Debtors	**2%**

Highlights	**Sep**	**Oct**	**% Change**	**Nov**	**% Change**	**Reference**
Services						
Councillors' debt (>90 days)	R 228 855	R 228 619	0%	R 214 538	-6%	Annexure A
Officials debt (>90 days)	R 2 245 793	R 1 966 168	-12%	R 2 291 092	17%	Annexure B
Sundry debtors						
Telephones (Officials & Councillors)	R 398 421	R 391 572	-2%	R 394 546	1%	
Study loans	R 120 670	R 118 128	-2%	R 122 328	4%	
Indigents	**R 189 229 489**	**R 189 304 365**	**0%**	**R 199 144 766**	5%	
Total Debt 90 Days +	**R 529 218 501**	**R 543 609 514**	**3%**	**R 552 505 603**	2%	

Creditors

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
Bulk Electricity	19 937 799	61 100 122	19 072 451	57 398 831	-	-	-	132 399 969	289 909 171
Loan repayments	874 835	850 497	837 628	-	-	-	-	-	2 562 960
Trade Creditors	1 997 397	5 915 272	1 381 685	2 998 211	-	-	-		12 292 565
Auditor General	2 508 374	2 517 469	924 530	453 980	23 008	77 567	1 500 401	-	8 005 329
DWS	34 412	34 412	341 741	-	-	-	-	7 275 953	7 686 517
GOVERNMENT GARAGE	583 854	342 390	-	-	-	-	-	7 415 660	8 341 904
Total	**25 936 671**	**70 760 161**	**22 558 035**	**60 851 022**	**23 008**	**77 567**	**1 500 401**	**147 091 582**	**328 798 447**

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	Variance	% Exp
EMPLOYEE RELATED COSTS	267 548 781	23 137 515	109 781 470	157 767 311	41
REMUNERATION OF COUNCILLORS	18 192 324	1 603 072	7 881 707	10 310 617	43
CONTRACTED SERVICES	105 864 382	2 867 740	15 705 872	90 158 510	15
INVENTORY	10 646 075	161 057	1 528 887	9 117 188	14
BULK PURCHASES	251 236 583	8 200 400	39 083 182	212 153 401	16
CONTRIBUTIONS TO BAD DEBTS	10 132 804	844 400	4 222 002	5 910 802	42
DEPRECIATION ON ASSETS	32 881 133	2 740 094	13 700 472	19 180 661	42
GENERAL EXPENSES	94 070 924	4 873 113	15 585 429	78 485 495	17
TOTAL EXPENDITURE (NETT)	**790 573 006**	**44 427 392**	**207 489 020**	**583 083 986**	**26**

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	252 480		70 000	182 480	28
OS: B&A HUMAN RESOURCES	94 680			94 680	
OS: B&A OCCUPATIONAL HEALTH & SAFETY	207 200		35 166	172 034	17
OS: B&A ORGANISATIONAL	5 619			5 619	
OS: B&A PROJECT MANAGEMENT	210 400			210 400	
OS: B&A RESEARCH & ADVISORY	1 689 500	18 990	548 440	1 141 061	32
OS: B&A QUALIFICATION VERIFICATION	31 560			31 560	
OS: B&A VALUER	215 870	42 000	98 000	117 870	45
OS: CATERING SERVICES	7 332 344	- 55 000	- 724 431	8 056 775	-10
OS: CLEANING SERVICES	178 840	31 609	44 071	134 769	25
OS: ELECTRICAL	12 634 184	278 127	1 638 465	10 995 719	13
OS: MEDICAL SERVICES [HEALTH SERV &	641 071			641 071	
OS: PERSONNEL & LABOUR	7 328 159	29 352	827 710	6 500 449	11
OS: CONNECT/DIS-CONNECTION: ELECTICI	282 609			282 609	
OS: TRAFFIC FINES MANAGEMENT	170 000		21 836	148 165	13
OS: TRANSPORT SERVICES	**16 743**			**16 743**	
SUB TOTAL : OUTSOURCE SERVICES	**31 291 259**	**345 078**	**2 559 256**	**28 732 003**	8
CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A ACCOUNTANTS & AUDITORS	157 800			157 800	
C&PS: B&A AUDIT COMMITTEE	250 000		119 006	130 994	48
C&PS: B&A BUSINESS & FIN MANAGEMENT	280 534			280 534	
C&PS: B&A MEDICAL EXAMINATIONS	663 057		570	662 487	0
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	5 620			5 620	
C&PS: B&A PROJECT MANAGEMENT	4 734 000	107 531	271 552	4 462 448	6
C&PS: LAB SERV WATER	7 243 956	205 162	1 670 629	5 573 327	23
C&PS: LEGAL COST ADVICE & LITIGATION	4 378 487		706 441	3 672 046	16
C&PS: LEGAL COST COLLECTION	558 928		122 684	436 244	22
SUB TOTAL : CONSULTANT AND PROF SERV	**18 272 382**	**312 692**	**2 890 881**	**15 381 501**	**16**
CONTRACTORS					
CONTR: ARTISTS & PERFORMERS	327 524			327 524	
CONTR: BUILDING CONTRACTORS	49 903			49 903	
CONTR: CATERING SERVICES	62 470			62 470	
CONTR: FIRE SERVICES	80 499			80 499	
CONTR: GARDENING SERVICES	759 400	7 256	29 711	729 689	4
CONTR: INTERIOR DECORATOR	15 780			15 780	
CONTR: INSPECTION FEES			315 612	- 315 612	
CONTR: MAINT OF BUILDINGS & FACILIT	429 360		34 573	394 787	8
CONTR: MAINTENANCE OF EQUIPMENT	1 926 484	71 294	292 445	1 634 039	15
CONTR: MAINTENANCE OF EQUIPMENT (FLE	3 750 397	31 045	434 874	3 315 523	12

OPERATING EXPENSES

DESCRIPTION	Annual Budget	Actual 30-Nov-18	YTD 30-Nov-18	Variance	% Exp
CONTR: MAINTENANCE OF UNSPECIFIED AS	28 102			28 102	
CONTR: MAINTENANCE FLEET	10 911 079	501 403	2 691 169	8 219 910	25
CONTR: PREPAID ELECTRICITY VENDORS	5 260 000		929 137	4 330 863	18
CONTR: SAFEGUARD & SECURITY	**29 322 103**	**1 587 744**	**5 170 541**	**24 151 562**	**18**
CONTR: TRAFFIC & STREET LIGHTS	**3 377 640**	**11 229**	**357 672**	**3 019 968**	**11**
SUB TOTAL : CONTRACTORS	**56 300 741**	**2 209 970**	**10 255 735**	**46 045 006**	**18**
CONTRACTED SERVICES	**105 864 382**	**2 867 740**	**15 705 872**	**90 158 510**	15
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	**435 229**		**69 565**	**365 664**	16
OC: ADV/PUB/MARK - STAFF RECRUITMENT	**8 996**		**600**	**8 396**	7
OC: AUDIT COST: EXTERNAL	**6 311 357**	**369 236**	**369 236**	**5 942 121**	6
OC: BC/FAC/C FEES - BANK ACCOUNTS	**2 282 840**	**215 251**	**1 063 604**	**1 219 236**	47
OC: COMMISSION - THIRD PARTY VENDORS	5 536 242	532 218	2 229 304	3 306 938	40
OC: COMM - POSTAGE/STAMPS/FRANKING M	1 799 206	119 558	748 324	1 050 882	42
OC: COMM - PHONE FAX TELEGRAPH & TEL	1 250 256	187 289	430 494	819 762	34
OC: DEEDS	94 680	63 343	63 343	31 337	67
OC: DRIVERS LICENCES & PERMITS	3 156			3 156	
OC: EXT COM SERV PROV - GPS LICENCE	4 478 339	126 000	1 364 917	3 113 422	30
OC: EXT COM SERV PROV - SYSTEM ADVIS	315 600		12 552	303 048	4
OC: HIRE CHARGES	32 475 151	115 859	2 923 608	29 551 543	9
OC: INSUR UNDER - EXCESS PAYMENTS	300 000	14 848	62 270	237 730	21
OC: INSUR UNDER - PREMIUMS	3 400 000	2 102 069	2 126 499	1 273 501	63
OC: LEARNERSHIPS & INTERNSHIPS	122 473			122 473	
OC: LIC - VEHICLE LIC & REGISTRATION	666 293	78 822	273 408	392 885	41
OC: LIC - VEHICLE LIC & REGISTR FLEE	7 543		2 183	5 361	29
OC: PERSONNEL AGENCY FEES (PERS RECR		- 35 033			
OC: PRINTING & PUBLICATIONS	1 125 139		8 179	1 116 960	1
OC: PROFESSIONAL BODIES M/SHIP & SUB	3 103 345		- 1 207 102	4 310 447	-39
OC: REMUNERATION TO WARD COMMITTEES	1 533 290	168 000	329 500	1 203 790	21
OC: ROAD WORTHY TEST FLEET	550 000			550 000	
OC: SKILLS DEVELOPMENT FUND LEVY	1 841 000	201 898	959 346	881 654	52
OC: SERVITUDES & LAND SURVEYS	21 040			21 040	
OC: SIGNAGE	257 253		77 715	179 538	30
OC: SMALL DIFFERENCES TOLERANCES			0	- 0	
OC: TOLL GATE FEES	1 578			1 578	
OC: T&S DOM - ACCOMMODATION	2 666 667	167 482	965 820	1 700 847	36
OC: T&S - NON-EMPLOYEES	53 001		3 696	49 305	7
OC: TRANSPORT - MUNICIPAL ACTIVITIES	4 734			4 734	
OC: UNIFORM & PROTECTIVE CLOTHING	2 376 036	1 710	145 003	2 231 033	6
OC: WET FUEL	10 242 065	395 315	1 716 451	8 525 614	17
OC: WORKMEN'S COMPENSATION FUND	1 315 000			1 315 000	
SUB TOTAL : OPERATIONAL COST	84 577 509	4 823 866	14 738 513	69 838 996	17
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	2 627 469			2 627 469	
INT PAID: OVERDUE ACCOUNTS	512 797	3 566	3 566	509 231	1
SUB TOTAL - INTEREST DIVID & RENT -	3 140 266	3 566	3 566	3 136 700	0
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	1 361 625	2 006	67 674	1 293 951	5
OPR LEASES: INFRA - TRANSPORTATION	1 248 476	43 675	660 246	588 230	53
OPR LEASES: MACHINERY & EQUIPMENT			- 1 590	1 590	
OPR LEASES: TRANSPORT ASSETS	3 743 048		117 020	3 626 028	3
SUB TOTAL : OPERATING LEASES	**6 353 149**	**45 681**	**843 350**	**5 509 799**	**13**
GENERAL RXPENSES	**94 070 924**	**4 873 113**	**15 585 429**	**78 485 495**	**17**

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	**Nov-18**
Cash Receipts by Source	
Property rates	2 751 255
Service charges - electricity revenue	23 566 723
Service charges - water revenue	4 193 675
Service charges - sanitation revenue	2 889 484
Service charges - refuse revenue	1 310 544
Service charges - other	-
Interest earned - external investments	38 634
Interest earned - outstanding debtors	191 105
Fines	-
Transfer receipts - operational	37 601
Other revenue	17 159 911
Cash Receipts by Source	**52 138 932**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	37 601
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**52 176 533**
Cash Payments by Type	
Employee related costs	23 137 515
Remuneration of councillors	1 603 071
Bulk purchases - Electricity	17 200 399
Contracted services	2 867 740
General expenses	10 094 643
Cash Payments by Type	**54 903 368**
Other Cash Flows/Payments by Type	
Capital assets	2 555 424
Repayment of borrowing	-
Total Cash Payments by Type	**57 458 792**
Net Increase/(Decrease) in Cash Held	**-5 282 259**
Cash/cash equivalents at the month/year begin:	**14 505 599**
Cash/cash equivalents at the month/year end:	**9 223 340**

Municipal Investments

Regulation 9(1) of Government Gazette 27431 states:

That the accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the Section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with the generally recognised accounting practice the investment portfolio of that municipality or municipal entity at the end of the month.

Bank Accounts:

Detail	Bank Acc num	Type of investment	Vote num
ABSA - 1	20-7531-4898	Fixed Deposit	34055053140ZZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	34055053040ZZZZZZZWM
ABSA - 3	91-3190-1443	Call Account	34055053240ZZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance 01-Jul- 2018	**4 121.40**	**80 236.40**	**40 411.89**	**124 769.69**
Balance at 31-Oct-2018	**4 183.36**	**80 236.40**	**7 603 476.06**	**7 687 895.82**
	62.89	5 921.58	-4 313 692.19	-4 307 707.72
Invested	-	-	2 092 051.96	2 092 051.96
Withdrawn	-	-	-6 444 378.33	-6 444 378.33
Interest earned	62.89	5 921.58	38 634.18	44 618.65
Balance at 30-Nov-2018	**4 246.25**	**86 157.98**	**3 289 783.87**	**3 380 188.10**
INTEREST EARNED	**124.85**	**5 921.58**	**415 698.35**	**421 744.78**

Investment in Shares:

DESCRIPTION	NUMBER OF SHARES	BALANCE 31/10/2018	WITHDRAWALS / TRANSFERS	FAIR VALUE GAIN / (LOSS)	BALANCE 30/11/2018
Senwes	11 822	106 398	-	R -23 644.00	82 754
Senwesbel	18 130	81 585	-	R -12 691.00	68 894
		187 983	**-**	**-36 335**	**151 648**

Report on conditional grants at

30-Nov-18

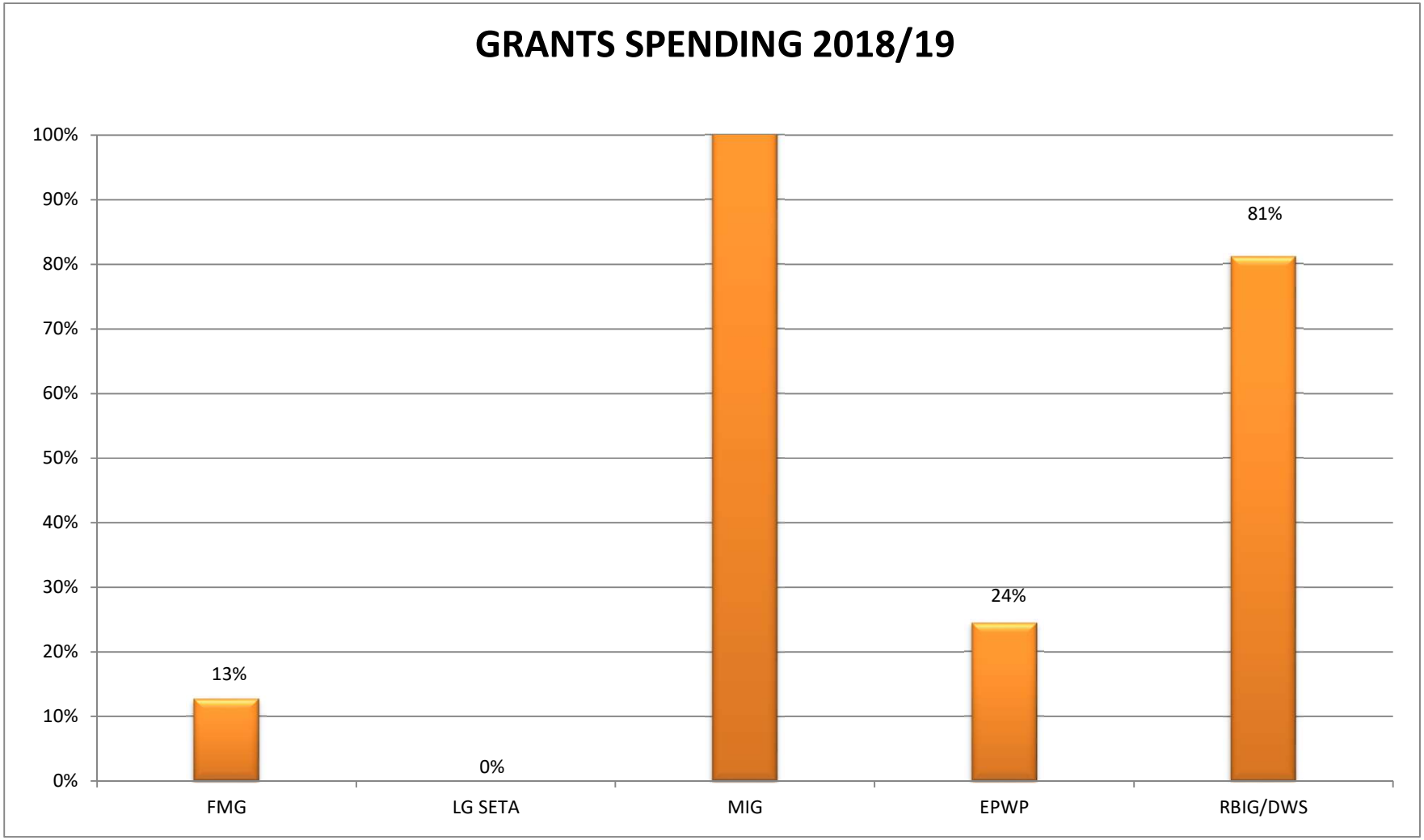
Municipality: **FS201 Moqhaka**

Financial Accounting for Grant Funds Received and Expended

	OPERATIONAL GRANTS			CAPITAL GRANTS			
	Finance Management Grant (FMG)	LG SETA (Mandatory)	FS CoGTA Grant	Municipal Infrastructure Grant (MIG)	Extended Public Works Programme (EPWP)	Water Services Infrastructure Grant (WISG)	Total Capital Grants
DORA Allocation for the 2018/19	**2 215 000**	**543 000**	**-**	**39 410 000**	**1 000 000**	**10 000 000**	**50 410 000**
Unspent grants at beginning of the financial year	**-**	**479 269**	**1 112 239**	**-**	**-**	**-**	**-**
Received Prior Months	2 215 000	214 969		20 326 000	250 000	4 000 000	**24 576 000**
Received This Month	-	37 602		-	-	3 000 000	**3 000 000**
Total Funds Received	**2 215 000**	**731 840**	**1 112 239**	**20 326 000**	**250 000**	**7 000 000**	**27 576 000**
Spent Prior Months	239 454	-	-	15 956 483	16 485	3 142 090	**19 115 058**
Spent This Month	41 667		-	7 616 556	227 425	2 535 644	**10 379 625**
Total Funds Spent	281 121	-	-	23 573 039	243 910	5 677 734	**29 494 683**
Total funds Received and Not Spent	**1 933 879**	**731 840**	**1 112 239**	**-3 247 039**	**6 090**	**1 322 266**	**-1 918 683**
Percentage of Funds Spent	13%	0%	0%	116%	24%	81%	107%
Funds Currently Committed but Not Spent	-	-	-	-	-	-	**-**
Scheduled Transfers Withheld	-	-	-	-	-	-	**-**

Capital Government grants and subsidies consist of the following:

Municipal Infrastructure Grant	39 410 000
Water Services Infrastructure Grant	10 000 000
EPWP (Incentive)	1 000 000
Total	**50 410 000**


GRANTS SPENDING 2018/19
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
13%
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FMG
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MIG
EPWP
RBIG/DWS

30 November 2018

REPORT ON STAFF BENEFITS: Staff costs analysis for the month (MFMA Section 66)

Summary of Section 66 of the MFMA - Salaries and Wages (Staff Benefits)

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	% Exp
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	852 139	71 010	142 020	17
SM MM: SAL & ALL - PERFORM BASED BONUS				
SM MM: ALLOW - CELLULAR & TELEPHONE	36 000	3 000	6 000	17
SM MM: ALLOW - HOUSING BENEFITS				
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	518 978	43 248	86 496	17
SM MM: SRB - LONG SERVICE	620 681			
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	**2 027 798**	**117 258**	**234 516**	**12**
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	696 564	58 047	116 094	17
SM CFO: SAL & ALL - PERFORM BASED BONUS				
SM CFO: ALLOW - CELLULAR & TELEPHONE	20 400	1 700	3 400	17
SM CFO: ALLOW - HOUSING BENEFITS				
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	371 081	26 423	52 847	14
SM CFO: ALLOW - ACCOM TRAVEL & INCIDENT.				
SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	1 088 045	86 171	172 341	16
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	696 565	58 047	116 094	17
SM D01: SAL & ALL - PERFORM BASED BONUS				
SM D01: ALLOW - CELLULAR & TELEPHONE	12 000	1 000	2 000	17
SM D01: ALLOW - HOUSING BENEFITS				
SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	311 465	25 955	51 911	17
SM D01: SRB - ENTERTAINMENT	603 008	3 394	35 885	6
SM D01: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	1 623 038	88 397	205 890	13
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	52 600	58 047	116 094	221

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	% Exp
SM D02: SAL & ALL - PERFORM BASED BONUS				
SM D02: ALLOW - CELLULAR & TELEPHONE		1 000	2 000	
SM D02: ALLOW - HOUSING BENEFITS		9 720	19 440	
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE		17 476	34 952	
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	**52 600**	**86 243**	**172 487**	**328**
DO3 - SALARIES ALLOW AND SERV BENEFITS				
SM D03: SAL & ALL - BASIC SALARY	696 565	58 047	116 094	17
SM D03: SAL & ALL - PERFORM BASED BONUS				
SM D03: ALLOW - CELLULAR & TELEPHONE	12 000	1 000	2 000	17
SM D03: ALLOW - HOUSING BENEFITS	129 196	13 296	26 593	21
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	212 695	22 101	44 201	21
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	**1 050 456**	**94 444**	**188 888**	**18**
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	1 400 000			
SM D04: SAL & ALL - PERFORM BASED BONUS	117 000			
SM D04: ALLOW - CELLULAR & TELEPHONE	9 600			
SM D04: ALLOW - HOUSING BENEFITS	10 320			
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	**236 700**			
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	**1 773 620**			
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	**7 615 557**	**472 513**	**974 121**	**13**
SM - SOCIAL CONTRIBUTIONS				
MM - SOCIAL CONTRIBUTIONS				
SM MM: SOC CONTR: MEDICAL	50 618	4 218	8 436	17
SM MM: SOC CONTR: PENSION FUNDS				
SM MM: SOC CONTR: UIF	1 785	149	297	17
SM MM: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	52 403	4 367	8 734	17
CFO - SOCIAL CONTRIBUTIONS				
SM CFO: SOC CONTR: GROUP LIFE INSURANCE				
SM CFO: SOC CONTR: MEDICAL	42 681	3 557	7 114	17
SM CFO: SOC CONTR: PENSION FUNDS	104 484	8 707	17 414	17
SM CFO: SOC CONTR: UIF	1 785	149	297	17
SM CFO: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS	**148 950**	**12 413**	**24 825**	**17**

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	% Exp
D01 - SOCIAL CONTRIBUTIONS				
SM D01: SOC CONTR: GROUP LIFE INSURANCE				
SM D01: SOC CONTR: MEDICAL	50 618	4 218	8 436	17
SM D01: SOC CONTR: PENSION FUNDS	104 484	8 707	17 414	17
SM D01: SOC CONTR: UIF	1 785	149	297	17
SM D01: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DTS - SOCIAL CONTRIBUTIONS	**156 887**	**13 074**	**26 148**	**17**
D02 - SOCIAL CONTRIBUTIONS				
SM D02: SOC CONTR: GROUP LIFE INSURANCE				
SM D02: SOC CONTR: MEDICAL		2 908	5 816	
SM D02: SOC CONTR: PENSION FUNDS		8 707	17 414	
SM D02: SOC CONTR: UIF		149	297	
SM D02: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS		**11 764**	**23 528**	
D03 - SOCIAL CONTRIBUTIONS				
SM D03: SOC CONTR: GROUP LIFE INSURANCE				
SM D03: SOC CONTR: MEDICAL	27 715	3 464	6 929	25
SM D03: SOC CONTR: PENSION FUNDS				
SM D03: SOC CONTR: UIF	1 785	149	297	17
SM D03: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS	**29 500**	**3 613**	**7 226**	**24**
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	387 740	45 231	90 461	23
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST	2 707 187			
SM: PRB - MED: INTEREST COST	894 200			
SUB TOTAL : SM - POST RETIREMENT BENEFIT	**3 601 387**			
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO PPE				
SUB TOTAL : SENIOR MANAGEMENT	11 604 684	517 743	1 064 582	9
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	151 360 854	14 073 829	66 484 377	44
MS: SAL & ALL: PERFORMANCE BASED BONUSES	**15 426 185**	**1 554 013**	**7 141 556**	**46**
MS: ALL - CELLULAR & TELEPHONE	**718 535**	**1 498 633**	**8 104 660**	**999.99 ***

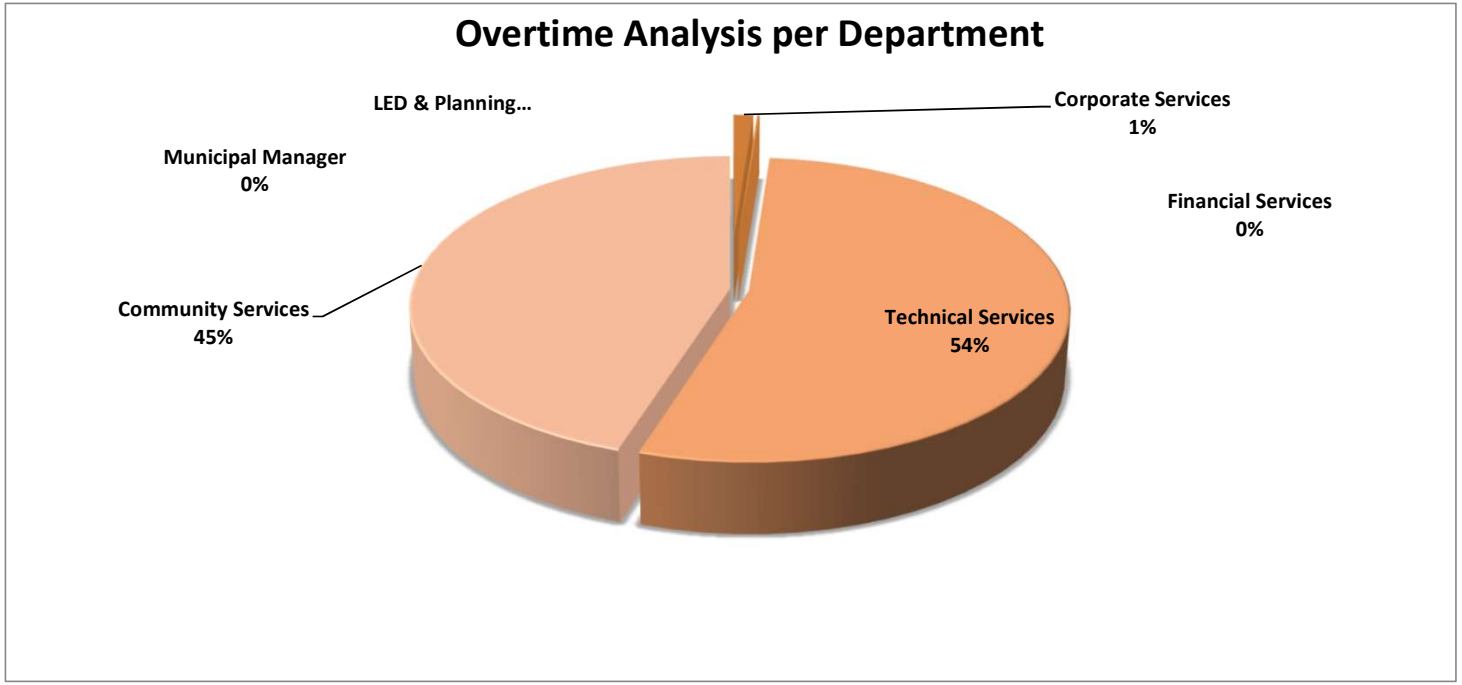
DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	% Exp
MS: HB & INC: HOUSING BENEFITS	1 547 451	85 023	486 976	31
MS: ALL - LEAVE PAY		170 179	170 179	
MS: ALL - TRAVEL OR MOTOR VEHICLE	13 738 790	1 087 129	5 694 113	41
MS: OVERTIME - NON STRUCTURED	18 930 126	24 422	25 414	0
MS: SRB - STANDBY ALLOWANCE	2 371 254	163 126	912 555	38
MS: IN-KIND BENEFITS	2 347 517			
MS: SRB - NON PENSIONABLE	1 249			
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	**206 441 961**	**18 656 354**	**89 019 830**	**43**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	767 849	7 635	38 218	5
MS: SOC CONTR - GROUP LIFE INSURANCE	1 861 210	121 328	609 209	33
MS: SOC CONTR - MEDICAL	20 898 282	1 265 104	6 413 262	31
MS: SOC CONTR - PENSION	24 035 643	2 301 294	11 368 536	47
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1 939 152	126 212	626 010	32
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	**49 502 136**	**3 821 572**	**19 055 234**	**38**
MS: PRB - OTHER: LEAVE GRATUITY		14 524	14 524	
SUB TOTAL : MS - POST RETIREMENT BEN		**14 524**	**14 524**	
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE		127 322	627 300	
SUB TOTAL : MS - COST CAPITALISED TO PPE		**127 322**	**627 300**	
SUB TOTAL : MUNICIPAL STAFF	**255 944 097**	**22 619 772**	**108 716 888**	**42**
SUB TOTAL : EMPLOYEE RELATED COST	**267 548 781**	**23 137 515**	**109 781 470**	**41**

Note:

The Regulation No. 10178 on Municipal Standard Chart of Accounts (mSCOA) requires that all municipality comply with the requirements of mSCOA as Gazetted. This change in reporting has led to additional changes in the municipality's financial system, which ultimately affected the final reports output.

DESCRIPTION	Annual Budget 2018/2019	Actual 30-Nov-18	YTD 30-Nov-18	% Exp

Analysis of overtime per department

Description	30-Sep-18		31-Oct-18		30-Nov-18	
	Hours	Cost	Hours	Cost	Hours	Cost
Municipal Manager	-	-	-	-	-	-
Corporate Services	90	12 065	87	12 809	101	14 924
Financial Services	22	3 274	39	7 899	24	1 793
Technical Services	6 443	802 272	7 464	936 560	5 582	695 348
Community Services	5 455	638 892	5 489	657 904	5 081	582 020
LED & Planning	-	-	-	-	-	-
Total	**12 009**	**1 456 502**	**13 080**	**1 615 172**	**10 788**	**1 294 085**

The overtime needs to be administered and only real emergencies be attended to after hours, on weekends and on holidays.
Each department needs to do proper planning to manage their own budget in order to avoid unnecessary expenditure,
thus ensuring that they stay within the budget for the year, to avoid overspending.